

No. 1, January 5, 1985
Section 154 Actions

STATE OF MICHIGAN



JAMES J. BLANCHARD, Governor

DEPARTMENT OF TREASURY

ROBERT A. BOWMAN, State Treasurer

STATE TAX COMMISSION

4th Floor Treasury Building

Lansing, Michigan 48922 Telephone 517 373-0500

COMMISSION MEMBERS

WARD G. DEXEL

LEROY J. NELSON

ROBERT O. VANDERMARK

TO: Assessing Officers
FROM: State Tax Commission
RE: Administrative Rules
Section 154, Act 206, P.A. of 1893

Attached is a copy of the approved Administrative Rules governing procedures for the processing of notifications of omitted or incorrectly reported property pursuant to Section 154 of the General Property Tax Act.

These Rules became effective December 16, 1984. Prior to this date Emergency Rules governed.

DEPARTMENT OF TREASURY

STATE TAX COMMISSION

GENERAL RULES

Filed with the Secretary of State on November 30, 1984.
These rules take effect 15 days after filing with the Secretary of State

(By authority conferred on the state tax commission by section 9 of Act No. 380 of the Public Acts of 1965, as amended, and section 33 of Act No. 306 of the Public Acts of 1969, as amended, being §§16.109 and 24.233 of the Michigan Compiled Laws)

R 209.1 to R 209.62 of the Michigan Administrative Code, appearing on pages 646 and 648 to 652 of the 1979 Michigan Administrative Code, and pages 55 to 64 of the 1982 Annual Supplement to the code, are amended by adding R 209.71 to R 209.75 to read as follows:

Part 7. ASSESSMENT OF OMITTED OR ERRONEOUSLY REPORTED PROPERTY

R 209.71 Notification of omitted or erroneously reported property generally.

Rule 71. (1) Any person may notify the commission, as provided in section 154 of the act that property liable to taxation has been omitted from the assessment roll or that property has been erroneously reported for the current year or for 1 or both of the 2 immediately preceding years.

(2) If the notice is from a property owner that an erroneous property statement was filed timely with the assessing officer for the tax year, the property owner shall file the notification on form L-4155 prescribed by the commission.

(3) If the notice is from an assessor or county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll, he or she shall file the notification on form L-4154 as prescribed by the commission.

(4) If the notification is from a person other than a person listed in subrules (2) and (3) of this rule, the commission shall investigate the allegation.

(5) The commission shall prescribe the forms which are to be filed.

R 209.72 Notification of omitted or erroneously reported property from assessor or county equalization director.

Rule 72. (1) A notification of omitted or erroneously reported property from an assessor or county equalization director shall contain the requested correct assessed valuation.

(2) An assessor or county equalization director shall first seek concurrence of the property owner in the requested correct assessed valuation on form L-4154. If the written concurrence is received and transmitted to the commission, the commission shall issue an order directing the assessment to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(3) If the property owner disagrees with the requested assessment, the

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staff of the property tax division of the department of treasury shall examine the notification, conduct such investigation as is necessary, and submit a report and recommendation to the commission. The commission shall inform the property owner and assessor, in writing, of the staff findings and recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(4) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.73 Notification of incorrect property statement from owner.

Rule 73. (1) A notification from a property owner of an incorrect property statement shall be initiated by a request, in writing, mailed to the commission.

(2) Upon receipt of the notification, the commission shall transmit form L-4155 for completion. The completed form, which shall include the requested assessment, shall be submitted to the commission, together with all of the following:

(a) A copy of the property statement which was filed timely for the year in question.

(b) A revised property statement.

(c) Supporting data.

(3) The property owner shall seek concurrence of the assessor in the requested assessment on form L-4155.

(4) If both the property owner and assessor concur, the commission shall issue an order directing the correct assessment to be placed on the current assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

(5) If the assessor disagrees with the proposed revised assessed valuation, the property division staff shall examine the notification, the submitted property statements, and all data submitted and shall conduct such investigation as is necessary and file a report with a recommendation to the commission.

(6) The commission shall inform the property owner and assessor, in writing, of the staff findings and recommendation and of the time and place of the meeting at which the commission shall determine an assessment.

(7) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.74 Notification of omitted or incorrectly reported property from other than owner, assessor, or county equalization director.

Rule 74. (1) If a notification is received from a person other than a property owner, an assessor, or a county equalization director that property liable to taxation has been incorrectly reported or omitted from an assessment roll for the current year or either of the 2 immediately preceding years, the commission shall investigate the allegation.

(2) Upon completion of the investigation by the property tax division staff, the commission shall transmit to the property owner and assessor the staff findings and recommended assessed valuation and seek concurrence on form L-4156. The commission shall notify the property owner and assessor of the time and place of the meeting at which the commission shall determine

an assessment.

(3) The commission shall order an assessment, which in its judgment is proper, to be placed on the appropriate assessment roll. The commission shall certify to the treasurer the amount of the taxes due for each year except the current year.

R 209.75 Case record; availability to tax tribunal.

Rule 75. The record in each case shall be available to the Michigan tax tribunal for subsequent proceedings as provided in section 154(4) of the act.

MICHIGAN DEPARTMENT OF STATE
RICHARD H. AUSTIN SECRETARY OF STATE



LANSING
MICHIGAN 48918

November 30, 1984

ADMINISTRATIVE RULES
NOTICE OF FILING

STATE TAX COMMISSION

RECEIVED

DEC 3 1984

REFERRED TO

To: Secretary of the Senate
Clerk of the House of Representatives
Joint Committee on Administrative Rules (84-101)
Legislative Service Bureau (84-11-4)

In accordance with the provisions of Act 306, Public Acts of 1969, as amended, this is to advise you that administrative rules have been filed by the Department of Treasury, State Tax Commission, pertaining to General Rules.

These rules, which take effect 15 days after filing with this office, were filed November 30, 1984, at 9:00 a.m.

Very truly yours,

RICHARD H. AUSTIN
SECRETARY OF STATE

Gay Meese, Supervisor
Great Seal & Registration Section

Attachments

cc: Dee Robinson
Filing agency

GM:gmh